



**DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224**

**PRIVACY, GOVERNMENTAL
LIAISON AND DISCLOSURE**

May 6, 2019

MuckRock News
DEPT MR 72006
411A Highland Ave
Somerville, MA 02144-2516

Dear Taylor Amarel:

This is a final response to your Freedom of Information Act (FOIA) request dated April 19, 2019 that we received on April 23, 2019.

You asked for all emails sent to, from or copied to Linda.J.McCarty@irs.gov, from January 1, 2015, to present containing any of the following non-case sensitive keywords: "money laundering", "whistleblower", or "fraud".

Unfortunately, we are unable to process your request as it does not meet the requirements of the FOIA or Internal Revenue Code (IRC) § 6103.

The FOIA requires that requests (1) "reasonably describe" the records sought and (2) be made in accordance with published agency rules (5 U.S.C § 552(a)(3)(A)). IRS regulations at Treas. Reg. § 601.702(c)(5)(i), require that the request describe the documents in sufficient detail to enable us to locate the records "without placing an unreasonable burden upon the IRS."

Moreover, the scope of your request appears to extend to documents, to the extent that any exist, may consist of, or contain the return information of a third party. Please be advised that such records, to the extent that they exist, would be confidential and may not be disclosed unless specifically authorized ~~by law~~.

IRC § 6103 prohibits the release of returns and return information unless disclosure is authorized by Title 26. The Service's FOIA regulations specify that, in order to be processed, all requests that involve the disclosure of records that may be limited by statute or regulation, including requests for documents that are protected by IRC § 6103, must establish the right of the person making the request to the disclosure of the records in question. See 26 C.F.R. § 601.702(c)(4)(i)(E).

Specifically, when a person is requesting records pertaining to other persons or businesses, "the requester shall furnish a properly executed power of attorney, Privacy Act consent, or tax information authorization, as appropriate." See 26 C.F.R. § 601.702(c)(5)(iii)(C). Without such authorization, the request is incomplete and cannot

be processed. See 26 C.F.R. § 601.702(c)(4). Only fully compliant requests can be processed.

We encourage you to consider revising your request to comply with the requirements detailed above. Please send us the indicated information within 35 days, along with a copy of this letter and your original request with the information requested. Otherwise, we will be forced to close your request without further action. The 20 days we are allowed to comply with your request will begin when we receive the requested information.

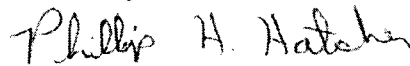
If you would like to discuss your request, you may contact me, the FOIA Public Liaison, Phillip Hatcher at:

400 West Bay Street
M/S 4030
Jacksonville, FL 32202
904-661-3443

The FOIA Public Liaison responds to FOIA and Privacy Act requests for copies of documents maintained by the IRS. There is no provision in either Act to resolve tax, collection, or processing issues and our staff is not trained to answer questions regarding those issues. If you need assistance with tax related issues you may call the IRS toll free number at 1-800-829-1040.

If you have any other questions please call Disclosure Tax Law Specialist B. McDade ID # 101749352, at (267) 941-6628 or write to: Internal Revenue Service Centralized Processing Unit – Stop 93A, PO Box 621506, Atlanta, GA 30362. Please refer to case number F19114-0056.

Sincerely,



Phillip H Hatcher
Disclosure Manager
Disclosure Office 5

